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HAROLD BAER  
U.S. DISTRICT JUDGE  
S. D. N.Y.

**BY FACSIMILE (212) 805-7901**

August 29, 2007

Honorable Harold Baer, Jr.  
United States District Court  
Southern District of New York  
500 Pearl Street, Room 2230  
New York, NY 10007

Re: *Wyatt, et al. v. PricewaterhouseCoopers LLP, et al.*,  
07 Civ. 7249 (HB)

Dear Judge Baer:

We have been asked to represent defendants PricewaterhouseCoopers LLP ("PwC"), the Retirement Plan for Employees of PricewaterhouseCoopers LLP, and the Retirement Benefit Accumulation Plan for Employees of PricewaterhouseCoopers LLP ("Defendants") in the above-referenced lawsuit. The Complaint was served by hand on August 14, 2007, as a result of which a response is currently due on September 4, 2007, *i.e.*, the day after Labor Day. (A current copy of the docket report for this case is attached, in accordance with Your Honor's Individual Practices.) We write to request that the Court extend Defendants' time to respond until October 15, 2007, corresponding to the sixty-day period that would ordinarily apply if the Complaint had been served by mail with a request for waiver of service of summons. We are obliged to write to the Court for this request because plaintiffs' counsel would consent only to an extension until September 24, 2007.

Our reason for requesting a longer extension is twofold. First, we suspect that a response to the Complaint will require a time-consuming investigation of the underlying facts. Plaintiffs' claims for benefits are based on service rendered for predecessors of PwC (Coopers & Lybrand LLP and Price Waterhouse LLP) dating back as early as 1984, and hence may require an examination of plan documents and records that are no longer in use and may not be readily accessible.

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Second, in the course of September, I have several business and personal commitments (including religious holiday observances) that will cause me to be away from the office for most of the month.

We thank the Court for its consideration.

Respectfully,

*Myron Rumeld*  
Myron D. Rumeld

cc: Eli Gottesdiener, Esq. (by facsimile)

*three weeks + is granted sample  
12 Oct 1, 07 for answer*

SO ORDERED:

*Harold Baer, Jr.*  
Harold Baer, Jr., U.S.D.J.

Date: *9/4/07*